

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF GEORGIA
MACON DIVISION

IN RE:) CHAPTER 11
)
TERI G. GALARDI,)
) CASE NO. 22-50035-JPS
Debtor,)
_____)

**NOTICE OF THIRD AND FINAL APPLICATION FOR COMPENSATION OF
WHALEY HAMMONDS TOMASELLO, P.C., AS ACCOUNTANT FOR THE DEBTOR**

PLEASE TAKE NOTICE that Whaley Hammonds Tomasello, P.C has filed a Third and Final Application for Compensation as Accountant to Debtor. The Application requests the Court enter an Order allowing and awarding compensation in the amount of \$19,983.75.

YOUR RIGHTS MAY BE AFFECTED. You should read these documents carefully and discuss them with your attorney, if you have one in this bankruptcy case. **If you do not have an attorney, you may wish to consult one.** If not served with this notice in accordance with the Bankruptcy Code or the Federal Rules of Bankruptcy Procedure, a copy of the motion may be obtained upon written request to counsel for the Movant (identified below) or at the Clerk's office.

If you do not want the Court to grant the application for compensation or if you want the court to consider your views on the application, then you or your attorney shall file with the court a written objection or response on or before **June 6, 2023**, pursuant to Fed.R.Bankr.P.9006(f). If you received this notice by mail and not electronically, you may add (3) days to the response date stated above. The objection or response should be sent to:

Clerk, U.S. Bankruptcy Court
Middle District of Georgia
P.O. Box 1957
Macon, GA 31202
(478) 752-3506

If an objection or response is filed a hearing on the application shall be held on:

June 21, 2023 at 11:00 a.m.
Courtroom A
United States Bankruptcy Court
433 Cherry Street
Macon, GA 31201

Parties should consult the Court's website (www.gamb.uscourt.gov) concerning whether the hearing will be in-person, telephonic or virtual. Please refer to Administrative Order #145 for more guidance. If you mail your response or objection to the court for filing, you shall send it early enough so the court will receive the objection or response on or before the date stated above. Any response or objection shall also be served on the Debtor.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion and may enter an order granting that relief.

This notice is sent by the undersigned pursuant to M.D. Ga. LBR 2016-(c)(2).

Respectfully submitted,

McBRYAN, LLC

/s/Louis G. McBryan

Louis G. McBryan, Georgia Bar No. 480993

6849 Peachtree Dunwoody Rd

Building B-3, Suite 100

Atlanta, GA 30328

Telephone (678) 733-9322

lmcbryan@mcbryanlaw.com

Attorneys for Debtor

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF GEORGIA
MACON DIVISION**

IN RE:)	CHAPTER 11
)	
TERI G. GALARDI,)	
)	CASE NO. 22-50035-JPS
Debtor,)	
_____)	

**THIRD AND FINAL APPLICATION OF
WHALEY HAMMONDS TOMASELLO, P.C., AS ACCOUNTANT
FOR DEBTOR FOR COMPENSATION**

COMES NOW, Whaley Hammonds Tomasello, P.C., (“Whaley Hammonds”), and files this, its *Third and Final Application for Compensation of Accountant Whaley Hammonds Tomasello, P.C.*,” (the “Application”) and in support thereof respectfully shows as follows:

1.

On January 12, 2022 (the “Petition Date”), the Debtor filed a voluntary petition under Chapter 11, Subchapter V of the United States Bankruptcy Code. On March 31, 2022, a Consent Order was entered by the Court allowing the Debtor to Proceed under other applicable provisions of Chapter 11, other than Subchapter V. The Debtor is continuing to manage her affairs as a Debtor-in-Possession under §§ 1107(a) and 1108 of the Bankruptcy Code.

2.

Whaley Hammonds filed a First Interim Application for Compensation on June 23, 2022 for services rendered for the time period of January 12, 2022 through May 31, 2022 [Docket No. 118] (the “First Application”). The Order Granting the First Application was entered on July 29, 2022 [Docket No. 150] and awarded interim compensation in the amount of \$16,575.00.

3.

Whaley Hammonds filed its Second Interim Application for Compensation on November 1, 2022 [Docket No. 223] (the “Second Application”) for services rendered for the time period June 1, 2022 through September 30, 2022. The Order Granting the Second Interim Application for Compensation for Whaley Hammonds was entered on December 1, 2022 [Docket No. 260] and awarded interim compensation of \$12,093.75.

4.

Whaley Hammonds shows that it has expended an additional 53:29 hours in CPA time in the bankruptcy matter for the time period of November 1, 2019 through April 30, 2020 (the “Third Application Period”) in the total amount of 19,983.75.

5.

A detailed description of the services rendered by Whaley Hammonds on behalf of Debtor is attached as **Exhibit A** – showing the billing statements for the Application Period. The attached statements show the specific work done by the CPA, the date of the work, and the number of hours expended.

Whaley Hammonds has expended time on behalf of the Debtor as set out in the attached invoices, which services are billed at the rates set out as follows:

<u>Accountant</u>	<u>Hourly Rate</u>
Toni Schwahn, CPA	\$375.00

6.

A detailed description of the services rendered by Whaley Hammonds on behalf of the Debtor is attached – showing the billing statements for the Second Application. The attached

statements show the specific work done by the CPA, the date of the work, and the number of hours expended.

7.

Whaley Hammonds asserts that the services rendered were necessary and beneficial to the bankruptcy estate.

8.

All services for which compensation is requested herein by Whaley Hammonds was performed for and on behalf of Debtor.

9.

Whaley Hammonds has received no promise of compensation for services rendered or to be rendered on behalf of the Debtor in this case, except as set forth in the Application to Employ filed in this Court.

WHEREFORE, Whaley Hammonds Tomasello, P.C., prays:

- (1) That this Third and Final Application be set for determination on such notice as deemed proper;
- (2) That Whaley Hammonds Tomasello, P.C., be allowed an award of \$19,983.75 as reasonable compensation for services rendered to the Debtor as contemplated by the Order on Application to Employ entered by this Court;
- (3) That the Debtor be authorized and directed to pay Whaley Hammonds Tomasello, P.C., the \$19,983.75 award on a final basis and that any previous award be made final; and

(4) That the Court grant such other and further relief as the Court deems just and proper.

Respectfully submitted,

McBRYAN, LLC

/s/Louis G. McBryan

Louis G. McBryan, Georgia Bar No. 480993

6849 Peachtree Dunwoody Rd

Building B-3, Suite 100

Atlanta, GA 30328

Telephone (678) 733-9322

lmcbryan@mcbryanlaw.com

Attorney for Debtor



whtcpa

Phone: 770-914-1040
Fax: 770-957-1914www.wht.cpa
info@whtcpa.comInvoice: 92719 Date: 10/12/2022
Amount: \$5,275.00**Terms: Due Upon Receipt**ID: G1045
Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324**This invoice is for the following services rendered:**

Preparation of 2021 Individual Income Tax Returns.

Billed Amount \$5,275.00

Invoice Total \$5,275.00Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa**Print/sign to authorize payment by credit/debit card. Effective 3/1/22 there will be a 3% convenience fee for all card payments.**

Invoice: 92719 Date: 10/12/2022 \$5,275.00	Payment Amount: \$ _____ Payment Type: <input type="checkbox"/> Check <input type="checkbox"/> Credit Card	ID: G1045 Teri Galardi
Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.	<div> <div> Card Type: _____ </div> <div> </div> </div> <div> <div> Name on card: _____ </div> <div> Sec. Code: _____ </div> </div> <div> <div> Card #: _____ </div> <div> Exp Date: _____ </div> </div> <div> <div> Signature: _____ </div> </div>	

Make checks payable to Whaley Hammonds Tomasello, P.C.



whtcpa

Phone: 770-914-1040
Fax: 770-957-1914www.wht.cpa
info@whtcpa.comInvoice: 92892 Date: 10/19/2022
Amount: \$1,425.00ID: G1045
Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324**Terms: Due Upon Receipt****This invoice is for the following services rendered:**Toni Schwahn, TMS, Partner
Preparation of September MOR.

10/12/22	TMS	0.40 hrs	September MOR	\$150.00
10/17/22	TMS	2.05 hrs	September MOR	\$768.75
10/18/22	TMS	1.35 hrs	September MOR	\$506.25

Billed Amount \$1,425.00

Invoice Total \$1,425.00Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa**Print/sign to authorize payment by credit/debit card. Effective 3/1/22 there will be a 3% convenience fee for all card payments.**

Invoice: 92892 Date: 10/19/2022 \$1,425.00	Payment Amount: \$ _____ Payment Type: <input type="checkbox"/> Check <input type="checkbox"/> Credit Card	ID: G1045 Teri Galardi
Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.	Card Type: _____ Name on card: _____ Sec. Code: _____ Card #: _____ Exp Date: _____ Signature: _____	



Make checks payable to Whaley Hammonds Tomasello, P.C.



1100 Keys Ferry Court
McDonough, GA 30253

770-914-1040

www.wht.cpa
info@whtcpa.com

Invoice: 93675
Amount: \$1,443.75

Date: 12/20/2022

ID: G1045

Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

Terms: Due Upon Receipt

**Please note our NEW
McDonough address.**

This invoice is for the following services rendered:

10/20/22	TMS	0.50 hrs	Upload Documents	\$187.50
11/15/22	TMS	2.80 hrs	October MOR	\$1,050.00
12/05/22	TMS	0.55 hrs	Conference w/Attorney	\$206.25

Billed Amount \$1,443.75

Invoice Total \$1,443.75



Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa

Print/sign to authorize payment by credit/debit card. Effective 3/1/22 there will be a 3% convenience fee for all card payments.

Invoice: 93675

Date: 12/20/2022

\$1,443.75

Payment Amount: \$ _____

Payment Type: ☐ Check ☐ Credit Card

ID: G1045

Teri Galardi

Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.

Card Type: _____



Name on card: _____ Sec. Code: _____

Card #: _____ Exp Date: _____

Signature: _____

Make checks payable to Whaley Hammonds Tomasello, P.C. - mail to 1100 Keys Ferry Court, McDonough, GA 30252



1100 Keys Ferry Court
McDonough, GA 30253

770-914-1040

www.wht.cpa
info@wht.cpa

Invoice: 94046 Date: 01/19/2023
Amount: \$8,140.00

ID: G1045

Terms: Due Upon Receipt

Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

**Please note our NEW
McDonough address.**

This invoice is for the following services rendered:

Toni Schwahn, TMS, Partner

12/19/2022	TMS	2.4 hrs.	November MOR	\$960.00
12/28/2022	TMS	1.9 hrs.	Prepare Budget Reports	\$760.00
01/03/2023	TMS	5.0 hrs.	Prepare Cash Flow Reports	\$2,000.00
01/06/2023	TMS	3.05 hrs.	Review Cash Flow Analysis	\$1,220.00
01/09/2023	TMS	8.0 hrs.	Mediation	\$3,200.00

Billed Amount \$8,140.00

Invoice Total \$8,140.00



Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa

Print/sign to authorize payment by credit/debit card. Effective 3/1/22 there will be a 3% convenience fee for all card payments.

Invoice: 94046

Date: 01/19/2023

\$8,140.00

Payment Amount: \$ _____

Payment Type: ☐ Check ☐ Credit Card

ID: G1045

Teri Galardi

Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.

Card Type: _____

Name on card: _____ Sec. Code: _____

Card #: _____ Exp Date: _____

Signature: _____



Make checks payable to Whaley Hammonds Tomasello, P.C. - mail to 1100 Keys Ferry Court, McDonough, GA 30252



1100 Keys Ferry Court
McDonough, GA 30253

770-914-1040

www.wht.cpa
info@wht.cpa

Invoice: 94719 Date: 02/21/2023
Amount: \$2,840.00

ID: G1045

Terms: Due Upon Receipt

Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

**Please note our NEW
McDonough address.**

This invoice is for the following services rendered:

Toni Schwahn, TMS, Partner

01/20/23	TMS	3.10 hrs	Amend July-November MORS	\$1,240.00
01/20/23	TMS	3.00 hrs	Prepare December MOR	\$1,200.00
02/14/23	TMS	1.00 hr	Conference w/attorney regarding the payment plan	\$400.00

Billed Amount \$2,840.00

Invoice Total \$2,840.00



Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa

Print/sign to authorize payment by credit/debit card. There will be a 3% convenience fee for all card payments.

Invoice: 94719

Date: 02/21/2023

\$2,840.00

Payment Amount: \$ _____

Payment Type: ☐ Check ☐ Credit Card

ID: G1045

Teri Galardi

Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.

Card Type: _____

Name on card: _____ Sec. Code: _____

Card #: _____ Exp Date: _____

Signature: _____



Make checks payable to Whaley Hammonds Tomasello, P.C. - mail to 1100 Keys Ferry Court, McDonough, GA 30253



1100 Keys Ferry Court
McDonough, GA 30253

770-914-1040

www.wht.cpa
info@wht.cpa

Invoice: 95657 Date: 03/22/2023
Amount: \$860.00

ID: G1045

Terms: Due Upon Receipt

Teri Galardi
2146 Hwy 42 South
Flovilla, GA 30324

**Please note our NEW
McDonough address.**

This invoice is for the following services rendered:

Toni Schwahn, TMS, Partner
Preparation of January MOR
2.15 hrs @ \$400

Billed Amount	\$860.00
Invoice Total	<u>\$860.00</u>



Please return this portion with payment OR pay by Credit Card or E-check via our website www.wht.cpa
Print/sign to authorize payment by credit/debit card. There will be a 3% convenience fee for all card payments.

Invoice: 95657 Date: 03/22/2023 \$860.00	Payment Amount: \$ _____ Payment Type: <input type="checkbox"/> Check <input type="checkbox"/> Credit Card	ID: G1045 Teri Galardi
Payment due upon receipt. If we have not received your payment within 30 days, a service charge will be assessed at an annual rate of 18%. We accept American Express, Discover, MasterCard & Visa.	Card Type: _____ Name on card: _____ Sec. Code: _____ Card #: _____ Exp Date: _____ Signature: _____	
Make checks payable to Whaley Hammonds Tomasello, P.C. - mail to 1100 Keys Ferry Court, McDonough, GA 30253		

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF GEORGIA
MACON DIVISION**

IN RE:)	CHAPTER 11
)	
TERI G. GALARDI,)	
)	CASE NO. 22-50035-JPS
Debtor,)	
_____)	

CERTIFICATE OF SERVICE

This is to certify that I have on this day electronically filed the foregoing **THIRD AND FINAL APPLICATION OF WHALEY HAMMONDS TOMASELLO, P.C., FOR COMPENSATION AS ACCOUNTANT FOR DEBTOR** and NOTICE using the Court's CM/ECF system which provided electronic service to the following parties:

The following parties were served by electronic notice:

Evan Owens Durkovic	ecfgamb@aldridgepite.com , edurkovic@ecf.courtdrive.com
Robert G. Fenimore	robert.g.fenimore@usdoj.gov , Ustp.region21.mc.ecf@usdoj.gov
Elizabeth A. Hardy	elizabeth.a.hardy@usdoj.gov , Ustp.region21.mc.ecf@usdoj.gov , elizabeth.hardy.collins@usdoj.gov
Leon Strickland Jones	ljones@joneswalden.com , arich@joneswalden.com , lpitts@joneswalden.com , ewooden@joneswalden.com , cparker@joneswalden.com , jwdistribution@joneswalden.com kdd@fbglaw.com
Roy E. Manoll, III	GA69@ecfcbis.com , rmtrusteenotices@akin-webster.com
Robert M. Matson	tmccclendon@joneswalden.com
Thomas McClendon	Ustp.region21.mc.ecf@usdoj.gov
U.S. Trustee – MAC	wstone@stoneandbaxter.com , mbelflower@stoneandbaxter.com , lford-faherty@stoneandbaxter.com , mcathey@stoneandbaxter.com , dbury@stoneandbaxter.com
Ward Stone, Jr.	jsilver@kklaw.com
James D. Silver	adudleylaw@gmail.com
Ainsworth G. Dudley	mutepe.akemon@richardslegal.com
Mutepe Akemon	wgeer@geerlawgroup.com , notices@nextchapterbk.com ;
William Bussell Geer	willgeer@ecf.courtdrive.com
Garrett A. Nail	gnail@pgnlaw.com
Christopher W. Terry	chris@boyerterry.com , terrycr40028@notify.bestcase.com
Whitney Groff	wgroff@law.ga.gov
Jonathan D. Loegel	jloegel@law.ga.gov
Astrid Evelyn Gabbe, Esq.	AstridGabbe@gmail.com
Christina T. Lanier	Christina.T.Lanier@usdoj.gov

Creditors Committee:

Shadana Deleston c/o Mutepe Akemon, Esq., as Proxy Holder

mutepe.akemon@richardslegal.com

Abrey Leahong c/o Mutepe Akemon, Esq., as Proxy Holder

mutepe.akemon@richardslegal.com

Addie Brooks c/o Ainsworth Dudley, Esq., as Proxy Holder

adudleylaw@gmail.com

This 16th day of May 2023.

Respectfully submitted,

McBRYAN, LLC

/s/Louis G. McBryan

Louis G. McBryan, Georgia Bar No. 480993

6849 Peachtree Dunwoody Rd

Building B-3, Suite 100

Atlanta, GA 30328

Telephone (678) 733-9322

Fax (678)498-2709

lmcbryan@mcbryanlaw.com

Attorney for Debtor